

## **103 KAR 17:020. Combined individual returns.**

RELATES TO: KRS 131.130, 141.180, 141.050

STATUTORY AUTHORITY: KRS Chapter 13A

NECESSITY, FUNCTION, AND CONFORMITY: This administrative regulation provides a basis for the combined individual income tax return which permits married taxpayers to gain benefits of separate filing on one return. The administrative regulation also covers other points related to individual income tax forms, including requirement for Social Security number.

Section 1. Forms. (1) Resident. A resident return shall be filed on Revenue Form 740 (long form) or 740-S (short form) except that a new resident may file on Revenue Form 740-NP (non-residents and part-year residents).

(2) Nonresidents. A nonresident return shall be filed on Revenue Form 740-NP.

Section 2. Filing Elections. (1) Separate return. Any individual, whether married or single, may elect to file a separate return.

(2) Joint return. A husband and wife may elect, for any year, to file a joint return if they are married at the close of the taxable year; or a surviving spouse may elect to file a joint return if the husband or wife died during the taxable year even though one (1) spouse had no gross income. If a joint return is filed, the gross income and adjusted gross income of husband and wife are computed in an aggregate amount and the deductions and the net income are also computed on an aggregate basis. If separate returns have been filed by both spouses for the taxable year, the husband and wife may elect to file an amended joint return if the Revenue Cabinet is notified in writing that the separate return election is rescinded. Likewise, if husband and wife have filed a joint return for the taxable year, they may elect to file an amended combined or amended separate returns. A return marked "amended" will satisfy this requirement. Persons filing joint returns are jointly and severally liable for all taxes, penalties, and interest accruing under the return.

(3) Combined return. A husband and wife may elect, for any year, to file a combined return if they are married at the close of the taxable year. If a combined return is filed, the gross income, adjusted gross income, deductions, net income, tax credits, and tax liabilities of the husband and wife are computed separately but the tax shall be assessed on an aggregate basis. If a husband and wife elect to file a combined return, refunds shall be made payable to the husband and wife jointly and the husband and wife shall be jointly and severally liable for all taxes, penalties, and interest. Married couples electing to file a combined return shall not be permitted to rescind such election and file separate returns for that taxable year.

Section 3. General Provisions. (1) Forms may be obtained from the Revenue Cabinet, Frankfort, Kentucky 40601. Each taxpayer must carefully prepare his return so as to set forth fully and clearly the information required and attach copies of all withholding statements designated to be filed with the Kentucky income tax returns. Returns which are not so prepared will not be accepted as meeting the requirements of the law. In the absence of a prescribed form, a statement made by a taxpayer disclosing his gross income and the deductions therefrom may be accepted as a tentative return. If filed within the prescribed time, such statement will relieve the taxpayer from penalties for failure to file or late filing if the tentative return is promptly supplemented by a return made on the proper form.

(2) The Social Security number and complete home address of the taxpayer together with the official post office and zip code shall be given in the space provided at the top of the return for the name and address of the taxpayer. A taxpayer having a permanent business address may give that address as the principal or mailing address if the complete home address is also given within

the space provided.

(3) The return may be made by an agent if the taxpayer is unable to do so. Whenever a return is made by an agent, it must be accompanied by a power of attorney, unless, by reason of absence, illness or other good cause, the taxpayer is unable to execute a power of attorney. (II-2; 1 Ky.R. 225; eff. 1-8-75; Am. 3 Ky.R. 147; eff. 9-1-76.)